



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Melissa Bartelt **Phone #:** (406) 326-2245

(Signature)

(Date)

Chair, Board of Trustees: Adam Milligan

(Signature)

(Date)

County Superintendant Judy Martin

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Donations	LOCAL	0851-08	
200	CLASS OF 2009 DONATION	LOCAL		
201	BARE DONATION	LOCAL		
202	Staff Fundraiser	LOCAL		
203	Hawks Donation	LOCAL		
204	EVA OTT MEMORIAL	LOCAL		
329	MULTIDISTRICT AGREEMENT AWARD	STATE		
335	Medicaid	STATE	0851 08	State
390	Vo Ed All Career & Tech Ed Programs	STATE	0851-08	State
412	ESEA Title VI SRS	FEDERAL	S358A041321	84.358A

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	60,024.77	27,732.73	24,118.02	
02	Taxes Receivable - Real and Personal (120-149)	2,433.75	618.07	412.02	
03	Taxes Receivable - Protested (150-159)	253.29	53.99	51.04	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,735.22	672.02	551.19	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	65,447.03	29,076.81	25,132.27	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,687.04	672.06	463.06	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	9,772.68	381.80		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	52,987.31	28,022.95	24,669.21	
52	TOTAL FUND BALANCE/EQUITY	62,759.99	28,404.75	24,669.21	
53	TOTAL LIABILITIES AND FUND BALANCE	65,447.03	29,076.81	25,132.27	

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		21,690.41	2,416.36	3,395.64
02	Taxes Receivable - Real and Personal (120-149)				11.57
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		585.67	13,985.91	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		22,276.08	16,402.27	3,407.21
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				11.57
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			60.11	
48	Fund Balance for Budget		22,276.08	16,342.16	3,395.64
52	TOTAL FUND BALANCE/EQUITY		22,276.08	16,402.27	3,395.64
53	TOTAL LIABILITIES AND FUND BALANCE		22,276.08	16,402.27	3,407.21

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,700.88		5,250.34	4,373.46
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	450.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,150.88		5,250.34	4,373.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	6,150.88		5,250.34	4,373.46
52	TOTAL FUND BALANCE/EQUITY	6,150.88		5,250.34	4,373.46
53	TOTAL LIABILITIES AND FUND BALANCE	6,150.88		5,250.34	4,373.46

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,255.41			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,255.41			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,255.41			
52	TOTAL FUND BALANCE/EQUITY	8,255.41			
53	TOTAL LIABILITIES AND FUND BALANCE	8,255.41			

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,004.09	8,837.18		0.50
02	Taxes Receivable - Real and Personal (120-149)				226.25
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,004.09	8,837.18		226.75
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				226.25
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,004.09	8,837.18		0.50
52	TOTAL FUND BALANCE/EQUITY	2,004.09	8,837.18		0.50
53	TOTAL LIABILITIES AND FUND BALANCE	2,004.09	8,837.18		226.75

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,106.36	21,810.62		
02	Taxes Receivable - Real and Personal (120-149)		30.73		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	9,106.36	21,841.35		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		30.73		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		2,079.08		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,106.36	19,731.54		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	9,106.36	21,810.62		
53	TOTAL LIABILITIES AND FUND BALANCE	9,106.36	21,841.35		

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		276,411.38	49,240.53	49,775.26
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		276,411.38	49,241.53	49,775.26
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		276,411.38	49,241.53	49,775.26
52	TOTAL FUND BALANCE/EQUITY		276,411.38	49,241.53	49,775.26
53	TOTAL LIABILITIES AND FUND BALANCE		276,411.38	49,241.53	49,775.26



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	16,893.17	18,901.10
1111	District Levy - Real Property	72,045.11	71,617.09
1112	District Levy - Personal Property	1,162.83	926.77
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	656.52
1190	Penalties and Interest on Taxes	384.24	199.90
1510	Interest Earnings	1,112.43	1,084.22
1900	Other Revenue from Local Sources	7.11	0.00
3110	Direct State Aid	222,243.26	222,766.92
3111	Quality Educator	17,604.05	15,530.76
3112	At Risk Student	1,174.78	1,115.69
3113	Indian Education For All	632.40	605.52
3114	American Indian Achievement Gap	0.00	410.00
3115	State Spec Ed Allowable Cost Pymt to Districts	14,016.69	11,511.73
3116	Data For Achievement	465.00	580.00
3118	Natural Resource Development	1,583.74	2,500.91
3120	State Guaranteed Tax Base Aid	133,297.65	128,778.90
3444	State School Block Grant	17,661.49	17,661.49
3446	SB96 Block Grant Reimbursement	1,175.79	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		501,459.74	494,847.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	141,903.17	142,897.06
			2XX Personal Services - Employee Benefits	22,810.93	15,567.14
			3XX Purchased Professional and Technical Services	3,500.00	1,288.00
			4XX Purchased Property Services	75.00	298.10
			5XX Other Purchased Services	1,649.20	369.76
			6XX Supplies and Materials	13,477.71	13,099.07
			810 Dues and Fees	991.13	606.72
		21XX Support Services - Students			
			1XX Personal Services - Salaries	4,171.12	4,250.04
			2XX Personal Services - Employee Benefits	1,066.61	1,160.39
			6XX Supplies and Materials	112.00	195.00
			810 Dues and Fees	175.00	175.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	2,354.08	2,332.15

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	534.53	582.25
			6XX Supplies and Materials	1,027.35	1,160.70
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	17,793.09	20,488.28
			2XX Personal Services - Employee Benefits	6,914.73	7,769.28
			3XX Purchased Professional and Technical Services	0.00	512.34
			5XX Other Purchased Services	1,982.18	2,744.62
			6XX Supplies and Materials	4,772.34	5,404.41
			810 Dues and Fees	2,106.82	2,318.86
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	7,072.00	7,293.00
			2XX Personal Services - Employee Benefits	2,887.51	2,957.46
			5XX Other Purchased Services	62.50	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	41,165.10	41,263.93
			2XX Personal Services - Employee Benefits	9,141.55	9,473.27
			3XX Purchased Professional and Technical Services	4,674.07	4,206.75
			4XX Purchased Property Services	176.23	329.14
			5XX Other Purchased Services	4,830.14	3,701.50
			6XX Supplies and Materials	2,511.99	3,429.63
			810 Dues and Fees	425.87	248.77
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	20,703.41	21,461.39
			2XX Personal Services - Employee Benefits	5,225.93	5,426.02
			3XX Purchased Professional and Technical Services	1,110.62	1,691.09
			4XX Purchased Property Services	13,497.57	12,162.33
			5XX Other Purchased Services	5,679.75	3,772.32
			6XX Supplies and Materials	12,916.99	12,222.23
			810 Dues and Fees	453.28	478.83
		27XX Student Transportation Services			
			4XX Purchased Property Services	50.47	672.30
			6XX Supplies and Materials	0.00	122.80
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	602.44	4,211.79
			2XX Personal Services - Employee Benefits	3.26	992.48
			3XX Purchased Professional and Technical Services	5,039.92	3,392.11
			6XX Supplies and Materials	24.17	926.53
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	468.93	449.06

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	316 Data For Achievement					
		25XX Support Services - Business				
			6XX Supplies and Materials	330.00	580.00	
	360 State Gifted & Talented Reimbursement					
		1XXX Instruction				
			5XX Other Purchased Services	722.10	1,748.70	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			1XX Personal Services - Salaries	633.00	515.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries	13,891.80	13,891.80	
			2XX Personal Services - Employee Benefits	3,209.75	3,485.09	
			6XX Supplies and Materials	2,577.16	2,417.76	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	433.08	245.14	
			2XX Personal Services - Employee Benefits	16.68	13.02	
			6XX Supplies and Materials	24.79	0.00	
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	4,658.96	4,887.72	
			2XX Personal Services - Employee Benefits	19.56	37.31	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	4,089.21	3,520.83	
			2XX Personal Services - Employee Benefits	185.80	168.81	
			5XX Other Purchased Services	89.60	0.00	
			6XX Supplies and Materials	109.65	0.00	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	13,293.70	16,531.60	
			2XX Personal Services - Employee Benefits	46.45	63.81	
			4XX Purchased Property Services	400.00	0.00	
			5XX Other Purchased Services	2.01	208.00	
			6XX Supplies and Materials	83.32	670.01	
			810 Dues and Fees	1,725.00	2,025.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	9,447.12	9,838.31	
			2XX Personal Services - Employee Benefits	3,843.25	4,922.29	
			5XX Other Purchased Services	0.00	214.14	
			6XX Supplies and Materials	79.75	0.00	



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	73,940.57	65,676.76	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>499,993.00</u>	<u>495,765.00</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					54,531.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					494,847.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					495,765.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	9,772.68	Less Last Year	627.05	(4b)	9,145.63
					9,145.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					62,759.99	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	7,433.01	4,193.66
	1111 District Levy - Real Property	16,161.13	15,402.03
	1112 District Levy - Personal Property	271.62	206.35
	1190 Penalties and Interest on Taxes	87.71	42.15
	1510 Interest Earnings	138.79	185.97
	1900 Other Revenue from Local Sources	12.27	10.00
	2220 County On-Schedule Trans Reimb	4,116.23	5,158.44
	3210 State On-Schedule Trans Reimb	6,716.01	6,799.95
	3444 State School Block Grant	3,765.68	3,765.68
	3446 SB96 Block Grant Reimbursement	214.79	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		38,917.24	35,764.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		2,652.00	3,012.01
		2XX Personal Services - Employee Benefits		1,083.08	1,183.52
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		3,061.42	0.00
		2XX Personal Services - Employee Benefits		549.00	0.00
	25XX Support Services - Business				
		1XX Personal Services - Salaries		0.00	3,287.70
		2XX Personal Services - Employee Benefits		0.00	618.14
		6XX Supplies and Materials		0.00	125.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		13,505.42	11,298.56
		2XX Personal Services - Employee Benefits		1,538.29	1,097.14
		3XX Purchased Professional and Technical Services		380.00	364.51
		4XX Purchased Property Services		1,923.39	3,326.99
		5XX Other Purchased Services		5,507.55	3,804.09
		6XX Supplies and Materials		5,686.08	3,152.98
		810 Dues and Fees		45.13	18.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,931.36	31,289.26



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						23,967.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35,764.23 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						31,289.26 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	381.80	Less Last Year	419.33	(4b)		-37.53 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						28,404.75 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,793.96	3,447.31
	1111 District Levy - Real Property	7,677.09	14,444.18
	1112 District Levy - Personal Property	138.39	157.73
	1190 Penalties and Interest on Taxes	47.07	30.50
	1510 Interest Earnings	325.05	169.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,981.56	18,249.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	0.00	40,398.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	40,398.03

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	46,818.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,249.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,398.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,669.21	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	95.93	145.75
	2240 County Retirement Distribution	79,999.98	40,897.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		80,095.91	41,042.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	22,280.86	22,667.09	
	21XX	Support Services - Students				
		2XX	Personal Services - Employee Benefits	683.54	704.22	
	222X	Educational Media Services				
		2XX	Personal Services - Employee Benefits	363.16	368.45	
	23XX	Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	3,271.45	3,764.95	
	24XX	Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	1,164.92	1,208.20	
	25XX	Support Services - Business				
		2XX	Personal Services - Employee Benefits	6,523.71	6,588.76	
	26XX	Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	3,298.25	2,664.62	
	27XX	Student Transportation Services				
		2XX	Personal Services - Employee Benefits	1,514.48	1,666.23	
	280	Special Education - Local and State				
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	99.33	686.74	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	2,254.52	2,292.39	
	710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services				
		2XX	Personal Services - Employee Benefits	68.38	31.47	
	34XX	Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	734.33	779.29	
	720	School Sponsored Athletics				
	27XX	Student Transportation Services				
		2XX	Personal Services - Employee Benefits	645.96	556.56	



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	1,765.18	2,249.90	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	1,154.98	1,342.12	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>45,823.05</u>	<u>47,570.99</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					28,804.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					41,042.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					47,570.99	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,276.08	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
202	Staff Fundraiser	
	1800 Revenue from Community Services Activities	218.00
335	Medicaid	
	3357 Montana Administrative Claiming Reimbursement	6,060.56
390	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	1,764.00
412	ESEA Title VI SRS	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,887.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		25,929.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
204	EVA OTT MEMORIAL				
	8XX Community Services Programs				
	33XX Community Services				
		6XX Supplies and Materials			1,600.00
		204 Subtotal			1,600.00
335	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			189.57
		6XX Supplies and Materials			6,755.70
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		6XX Supplies and Materials			914.47
		335 Subtotal			7,859.74
390	Vo Ed All Career & Tech Ed Programs				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		5XX Other Purchased Services			126.90
		6XX Supplies and Materials			512.57
		390 Subtotal			639.47
412	ESEA Title VI SRS				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		6XX Supplies and Materials			16,688.16
	25XX Support Services - Business				
		6XX Supplies and Materials			1,199.00
		412 Subtotal			17,887.16



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,986.37
--	-----------

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					18,398.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25,929.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,986.37 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	60.11	Less Last Year	0.00	(4b)	60.11
					60.11 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,402.27 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
202 Staff Fundraiser	218.00	0.00	218.00
204 EVA OTT MEMORIAL	0.00	1,600.00	-1,600.00
335 Medicaid	6,060.56	7,859.74	-1,799.18
390 Vo Ed All Career & Tech Ed Programs	1,764.00	639.47	1,124.53
412 ESEA Title VI SRS	17,887.26	17,887.16	0.10
Total	25,929.82	27,986.37	-2,056.55



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1.43	0.00
	1510 Interest Earnings	26.53	27.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>27.96</u>	<u>27.04</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u> <u>0.00</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	3,368.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,395.64	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	380.99	625.00
	1510 Interest Earnings	36.60	46.42
	3260 State Driver's Education Reimbursement	699.95	450.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,117.54	1,121.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	302.00	
			5XX Other Purchased Services	0.00	205.00	
			6XX Supplies and Materials	0.00	135.61	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	642.61	

Schedule Of Changes Worksheet			Fund Code 18
Beginning Fund Balance			5,672.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			1,121.42 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			642.61 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			6,150.88 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	40.99	41.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>40.99</u>	<u>41.83</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					5,208.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					41.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,250.34 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	34.15	34.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>34.15</u>	<u>34.87</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					4,338.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					34.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,373.46 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	62.25	65.79
	2114 County Metal Mines License Taxes	2,741.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,803.63	65.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance	8,189.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,255.41	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11.77	15.74
	3281 State Technology Aid	509.43	487.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>521.20</u>	<u>503.57</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		6XX	Supplies and Materials	24.72	0.00	
	25XX Support Services - Business					
		6XX	Supplies and Materials	144.99	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				169.71	0.00	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						1,500.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						503.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,004.09 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	122.55	149.56
	3445 State Combined Fund School Block Grant	3,291.49	3,291.49
	3447 SB96 Combined Block Grant Reimbursement	130.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,544.51</u>	<u>3,441.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			7XX	Property and Equipment Acquisition	0.00	11,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	11,500.00	

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					16,896.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,441.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,500.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,837.18 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 50
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	47.94	0.00	
	1190 Penalties and Interest on Taxes	8.59	0.00	
	1510 Interest Earnings	3.89	0.50	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>60.42</u>	<u>0.50</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50
PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	444.55	60.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>444.55</u>	<u>60.42</u>

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					60.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					60.42 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.50 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	70.44	72.49
	1900 Other Revenue from Local Sources	0.00	85.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>70.44</u>	<u>157.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	8,948.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	157.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,106.36	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	2.10	0.00
	1111 District Levy - Real Property	39.17	1.07
	1112 District Levy - Personal Property	16.15	0.00
	1190 Penalties and Interest on Taxes	6.02	0.30
	1510 Interest Earnings	206.07	202.33
	9710 Residual Equity Transfers In	444.55	60.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		714.06	264.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	525.00	1,608.02
			6XX Supplies and Materials	0.00	2,858.13
			7XX Property and Equipment Acquisition	0.00	2,542.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				525.00	7,009.05

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	26,476.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	264.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,009.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 2,079.08 Less Last Year 0.00 (4b)	2,079.08	
	2,079.08	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,810.62	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.43	4.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9.43	4.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	1,720.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	1,720.90

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	1,716.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,720.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	640.85	1,358.49
	5300 Operating Transfers from Other Funds	73,940.57	65,676.76
	5700 Resources Transferred from Other School Districts or Cooperatives	8,519.15	40,561.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		83,100.57	107,596.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	967.00
			2XX	Personal Services - Employee Benefits	0.00	5.51
			3XX	Purchased Professional and Technical Services	0.00	1,600.00
			6XX	Supplies and Materials	9,039.29	951.92
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	4,312.88	50.25
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	0.00	48.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,352.17	3,623.12	

Schedule Of Changes Worksheet			Fund Code 82
Beginning Fund Balance			172,438.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			107,596.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			3,623.12 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			276,411.38 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	26.70	25.33
	1700 Student Extracurricular Activity Receipts	88,117.08	93,282.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>88,143.78</u>	<u>93,307.89</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	87,427.04	98,935.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>87,427.04</u>	<u>98,935.32</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	54,868.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	93,307.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98,935.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	49,241.53	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 85
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	182.39	13.28
	1520 Dividends on Investments	0.00	515.68
	1900 Other Revenue from Local Sources	300.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		482.39	528.96

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object	2015 Value	2016 Value	
	890	Other Community Services				
		33XX	Community Services			
			870	Student Scholarships	1,875.00	0.00
	8XX	Community Services Programs				
		33XX	Community Services			
			870	Student Scholarships	0.00	2,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,875.00	2,300.00	

Schedule Of Changes Worksheet				Fund Code 85
Beginning Fund Balance				51,546.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				528.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,300.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				49,775.26 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	3,684.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	13,891.80	13,891.80
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	145,477.53	151,425.98
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	10,124.23	1,662.10
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	238.01
XX	XXX 26XX 41X	Energy Utility Services	9,889.57	9,343.66
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	4,312.88	50.25
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,082.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,082.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,360.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,878.65
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	9,971.97
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	4,211.79	0.00	0.00	0.00	0.00
280	1XXX	2XX	992.48	0.00	0.00	0.00	0.00
280	1XXX	3XX	3,392.11	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	926.53	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	449.06	0.00	0.00	0.00	0.00
Totals			9,971.97	0.00	0.00	0.00	0.00

9,971.97

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	14,637.00	0.00	0.00	0.00	14,637.00
Land Improvements	39,466.00	0.00	50.00	0.00	39,516.00
Buildings	1,328,277.00	0.00	6,273.00	0.00	1,334,550.00
Machinery and Equipment	527,361.00	0.00	128,634.00	55,500.00	600,495.00
Totals at Historical Cost	1,909,741.00	0.00	134,957.00	55,500.00	1,989,198.00
Depreciation					
Improvement Accum	0.00	18,728.00	2,042.00	0.00	20,770.00
Building Accum	0.00	617,830.00	28,152.00	0.00	645,982.00
Machinery and Equipment Accum	0.00	312,715.00	47,103.00	55,500.00	304,318.00
Total Accumulated Depreciation	0.00	949,273.00	77,297.00	55,500.00	971,070.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,909,741.00	-949,273.00	57,660.00	0.00	1,018,128.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	17,275.00	0.00	0.00
Support Services Students (21XX)	200.00	0.00	0.00
Support Services Staff (22XX)	1,737.00	0.00	0.00
General Administration (23XX)	200.00	0.00	0.00
School Administration (24XX)	400.00	0.00	0.00
Financial Administration (25XX)	400.00	0.00	0.00
Operations and Maintenance (26XX)	9,200.00	0.00	0.00
Transportation (27XX)	39,458.00	0.00	0.00
Food Service (31XX)	2,100.00	0.00	0.00
Extracurricular (34XX, 35XX)	6,327.00	0.00	0.00
Total Depreciation for FY2016	77,297.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	21,863.99	825.79	0.00	0.00	22,689.78	0.00	22,689.78
Total Governmental Activity							
Non-bond Long-Term Liabilities	21,863.99	825.79	0.00	0.00	22,689.78	0.00	22,689.78

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0851-53824662

**** Recalculated ****

48 Stillwater County

0851 Reed Point H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	87,764.12	6,645.90	0.00	94,410.02
Net Pension - TRS	272,515.50	0.00	47,819.60	224,695.90